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DATE: March 7, 2005

OUR REFERENCE: GMC-103-A (GP-302079)

TO: USPTO
Attn: Examiner Carol M. Koslow/Art Unit 1755

FAX NO.: (703) 872-9306

FROM: Julia Church Dierker

RE: U.S. Patent Application No.10/647,359

PAGES TO FOLLOW: -11-

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Our Reference: GMC-103-A (GP-302079)

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Ulicny et al.
Serial Number: 10/647,359
Filing Date: August 25, 2003
Examiner/Art Group Unit: Carol M. Koslow/1755
Title: OXIDATION-RESISTANT MAGNETORHEOLOGICAL FLUID

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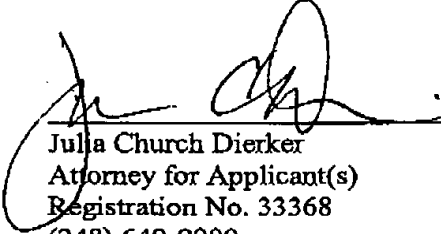
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COMMUNICATION

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Sir:

If any charges or fees must be paid in connection with the following communication, they may be paid out of our Deposit Account No. 50-2100.

The Final Office Action dated January 21, 2005 has been received and carefully reviewed. Please revise the above-identified patent application as indicated below. Entry of this Communication is respectfully requested.